



Trustees' Financial Summary

FY2015-16

Submit ID: 0910-95689222

51 Toole County

0910 Shelby Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Carmelita Flynn **Phone #:** (406) 424-8909

(Signature)

(Date)

Chair, Board of Trustees: Brian Aklestad

(Signature)

(Date)

County Superintendant Boyd Jackson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|--|--------------|----------------|---------|
| 102 | District Flex Plan | LOCAL | | |
| 113 | CSPD MINI GRANT | LOCAL | | |
| 137 | Safe Route to Schools | LOCAL | | |
| 255 | Title II Part A | FEDERAL | | 84.367 |
| 271 | Title IV, Part B, 21st Century | FEDERAL | | 84.287 |
| 326 | Title I Improving Basic Programs | FEDERAL | | 84.010A |
| 429 | EL Math and Science | LOCAL | | |
| 515 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | | 84.358A |
| 570 | GTCC INTERLOCAL DUES | LOCAL | | |
| 580 | GTCC Professional dues | LOCAL | | |

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Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|--|--|--------------|---------------------|-----------------------|---------------------------|
| | | (01) | (10) | (11) | (12) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 159,098.41 | 82,434.16 | 41,245.38 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 55,577.56 | 4,597.54 | 2,834.03 | |
| 03 | Taxes Receivable - Protested (150-159) | 186,767.90 | 27,501.91 | 5,835.03 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 401,443.87 | 114,533.61 | 49,914.44 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 242,345.46 | 32,099.45 | 8,669.06 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | 149,767.54 | 7,424.19 | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 9,330.87 | 75,009.97 | 41,245.38 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 159,098.41 | 82,434.16 | 41,245.38 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 401,443.87 | 114,533.61 | 49,914.44 | |

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Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
| | | (13) | (14) | (15) | (17) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 16,703.78 | | 71,435.75 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 67.78 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 17.93 | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 12,622.13 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 16,789.49 | | 84,057.88 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 85.71 | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | 4,062.01 | |
| 48 | Fund Balance for Budget | 16,703.78 | | 79,995.87 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 16,703.78 | | 84,057.88 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 16,789.49 | | 84,057.88 | |

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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 732.63 | 24,113.37 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 732.63 | 24,113.37 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | 732.63 | 24,113.37 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 732.63 | 24,113.37 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 732.63 | 24,113.37 |

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Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 393.70 | 54,261.57 | | 5,426.75 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 632.89 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 9,239.94 | | | 47,129.71 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 10,266.53 | 54,261.57 | | 52,556.46 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 9,872.83 | | | 52,556.46 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | 393.70 | 6,454.03 | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | | 47,807.54 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 393.70 | 54,261.57 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 10,266.53 | 54,261.57 | | 52,556.46 |

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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 12,665.64 | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 12,665.64 | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 12,665.64 | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 12,665.64 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 12,665.64 | | | |

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Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | 227,675.32 | 16,016.88 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 227,675.32 | 16,016.88 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | | 227,675.32 | 16,016.88 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 227,675.32 | 16,016.88 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 227,675.32 | 16,016.88 | |



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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Agency - E | Cafeteria/Flex Plan Fund | | |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|---------------------|---------------------|
| 1110 | District Tax Levy | 991,832.54 | 835,342.54 |
| 1190 | Penalties and Interest on Taxes | 2,467.28 | 2,476.17 |
| 1510 | Interest Earnings | 1,223.73 | 1,428.52 |
| 1900 | Other Revenue from Local Sources | 1,689.39 | 20,955.67 |
| 3110 | Direct State Aid | 881,058.14 | 903,013.44 |
| 3111 | Quality Educator | 87,883.38 | 89,280.84 |
| 3112 | At Risk Student | 12,210.37 | 11,595.98 |
| 3113 | Indian Education For All | 6,691.20 | 6,723.36 |
| 3114 | American Indian Achievement Gap | 5,000.00 | 6,355.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 84,690.77 | 83,964.12 |
| 3116 | Data For Achievement | 4,920.00 | 6,440.00 |
| 3118 | Natural Resource Development | 6,278.56 | 10,137.77 |
| 3120 | State Guaranteed Tax Base Aid | 227,177.28 | 210,473.64 |
| 3444 | State School Block Grant | 200,718.72 | 200,718.72 |
| 3445 | State Combined Fund School Block Grant | 0.00 | 20,355.94 |
| 3446 | SB96 Block Grant Reimbursement | 15,308.62 | 0.00 |
| 3460 | Montana Oil and Gas Tax | 4,605.20 | 4,599.45 |
| 6100 | Material Prior Period Revenue Adjustments | -7,287.28 | -229.32 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 2,526,467.90 | 2,413,631.84 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|--|----------|---|--------------|--------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 1,071,768.76 | 1,110,208.16 |
| | | | 2XX Personal Services - Employee Benefits | 175,588.60 | 166,508.43 |
| | | | 3XX Purchased Professional and Technical Services | 5,439.62 | 1,847.50 |
| | | | 4XX Purchased Property Services | 26,731.37 | 19,888.20 |
| | | | 5XX Other Purchased Services | 7,801.84 | 5,831.74 |
| | | | 6XX Supplies and Materials | 83,979.17 | 67,548.61 |
| | | | 7XX Property and Equipment Acquisition | 3,500.00 | 43,162.04 |
| | | | 810 Dues and Fees | 2,976.50 | 1,267.50 |
| | 21XX Support Services - Students | | | | |
| | | | 1XX Personal Services - Salaries | 74,562.95 | 71,727.89 |
| | | | 2XX Personal Services - Employee Benefits | 7,144.44 | 7,772.69 |
| | 222X Educational Media Services | | | | |
| | | | 1XX Personal Services - Salaries | 81,363.58 | 76,055.34 |
| | | | 2XX Personal Services - Employee Benefits | 539.92 | 1,788.20 |

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|--|---|----------------------------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 6XX Supplies and Materials | 8,155.92 | 7,756.67 |
| | | 23XX Support Services - General Administration | | | |
| | | 1XX Personal Services - Salaries | | 48,744.98 | 49,417.66 |
| | | 2XX Personal Services - Employee Benefits | | 8,956.75 | 8,464.97 |
| | | 3XX Purchased Professional and Technical Services | | 4,849.88 | 5,105.14 |
| | | 4XX Purchased Property Services | | 231.50 | 35.50 |
| | | 5XX Other Purchased Services | | 6,059.53 | 6,096.72 |
| | | 6XX Supplies and Materials | | 1,579.57 | 1,288.89 |
| | | 810 Dues and Fees | | 4,313.38 | 4,586.55 |
| | | 8XX Other Expenditures | | 1,278.85 | 1,278.85 |
| | | 24XX Support Services - School Administration | | | |
| | | 1XX Personal Services - Salaries | | 144,008.07 | 119,954.79 |
| | | 2XX Personal Services - Employee Benefits | | 8,596.83 | 27,830.82 |
| | | 5XX Other Purchased Services | | 5,204.89 | 1,871.75 |
| | | 6XX Supplies and Materials | | 2,594.98 | 2,680.04 |
| | | 810 Dues and Fees | | 1,138.97 | 1,956.00 |
| | | 25XX Support Services - Business | | | |
| | | 1XX Personal Services - Salaries | | 14,780.36 | 14,172.84 |
| | | 2XX Personal Services - Employee Benefits | | 2,217.51 | 2,300.65 |
| | | 3XX Purchased Professional and Technical Services | | 4,736.74 | 5,837.09 |
| | | 5XX Other Purchased Services | | 2,147.69 | 918.42 |
| | | 6XX Supplies and Materials | | 937.65 | 1,383.59 |
| | | 810 Dues and Fees | | 694.00 | 594.73 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | 1XX Personal Services - Salaries | | 141,027.48 | 109,224.43 |
| | | 2XX Personal Services - Employee Benefits | | 24,243.09 | 17,922.07 |
| | | 3XX Purchased Professional and Technical Services | | 6,878.71 | 7,846.90 |
| | | 4XX Purchased Property Services | | 117,146.27 | 114,524.83 |
| | | 5XX Other Purchased Services | | 17,148.60 | 7,015.88 |
| | | 6XX Supplies and Materials | | 30,304.13 | 24,895.01 |
| | | 7XX Property and Equipment Acquisition | | 9,543.77 | 0.00 |
| | | 810 Dues and Fees | | 577.00 | 577.00 |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | 7XX Property and Equipment Acquisition | | 0.00 | 30,000.00 |
| | | 52XX Capital Leases or Long Term Notes with Board of Investments | | | |
| | | 840 Principal On Debt | | 898.68 | 34,419.10 |
| | | 850 Interest on Debt | | 0.00 | 847.44 |
| 280 | Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX Personal Services - Salaries | | 195,053.53 | 194,436.07 |
| | | 2XX Personal Services - Employee Benefits | | 6,312.94 | 8,818.64 |
| | | 6XX Supplies and Materials | | 8,262.50 | 1,481.87 |

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|--|--|---|---|---------------------|---------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 23XX Support Services - General Administration | | | |
| | | 5XX | Other Purchased Services | 535.00 | 0.00 |
| | | 810 | Dues and Fees | 2,187.50 | 0.00 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | 920 | Resources Transferred to Other School Districts or Cooperatives | 5,292.21 | 32,072.59 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 27XX Student Transportation Services | | | |
| | | 1XX | Personal Services - Salaries | 4,330.94 | 3,164.01 |
| | | 2XX | Personal Services - Employee Benefits | 142.08 | 179.84 |
| | | 34XX Extracurricular - Activities | | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 264.00 |
| | | 3XX | Purchased Professional and Technical Services | 240.00 | 365.00 |
| | | 5XX | Other Purchased Services | 81.00 | 1,053.47 |
| | | 6XX | Supplies and Materials | 478.81 | 1,591.06 |
| | 720 School Sponsored Athletics | | | | |
| | | 27XX Student Transportation Services | | | |
| | | 1XX | Personal Services - Salaries | 4,546.16 | 4,232.11 |
| | | 2XX | Personal Services - Employee Benefits | 218.16 | 232.87 |
| | | 35XX Extracurricular - Athletics | | | |
| | | 1XX | Personal Services - Salaries | 35,585.50 | 39,363.00 |
| | | 2XX | Personal Services - Employee Benefits | 174.96 | 196.45 |
| | | 3XX | Purchased Professional and Technical Services | 4,865.64 | 2,360.80 |
| | | 5XX | Other Purchased Services | 515.76 | 265.00 |
| | | 6XX | Supplies and Materials | 4,842.44 | 9,700.08 |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | 1XX | Personal Services - Salaries | 97,450.63 | 48,997.49 |
| | | 2XX | Personal Services - Employee Benefits | 5,525.33 | 6,001.37 |
| | 999 Undistributed | | | | |
| | | 9999 Undistributed | | | |
| | | 971 | Residual Equity Transfers Out | 1,915.15 | 3,913.69 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>2,538,948.77</u> | <u>2,543,100.04</u> |



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Schedule Of Changes Worksheet

Fund Code 01

| | | |
|---|--------------|-----|
| Beginning Fund Balance | 249,622.75 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 2,413,631.84 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 2,543,100.04 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 149,767.54 Less Last Year 110,823.68 (4b) | 38,943.86 | |
| | 38,943.86 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 159,098.41 | (5) |

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 10 |
|--|---------------------------------------|-------------------|-------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1110 District Tax Levy | 79,019.32 | 121,243.53 |
| | 1190 Penalties and Interest on Taxes | 226.97 | 232.62 |
| | 1510 Interest Earnings | 363.91 | 531.57 |
| | 1900 Other Revenue from Local Sources | 0.00 | 140.51 |
| | 2220 County On-Schedule Trans Reimb | 37,031.07 | 3,226.58 |
| | 3210 State On-Schedule Trans Reimb | 17,818.76 | 8,909.38 |
| | 3444 State School Block Grant | 7,880.17 | 7,880.17 |
| | 3446 SB96 Block Grant Reimbursement | 1,441.58 | 0.00 |
| | 3460 Montana Oil and Gas Tax | 341.44 | 110.74 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 144,123.22 | 142,275.10 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 10 |
|--|--|----------|---|-------------------|-------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 23XX Support Services - General Administration | | | | |
| | | | 1XX Personal Services - Salaries | 15,176.24 | 15,350.43 |
| | | | 2XX Personal Services - Employee Benefits | 2,588.85 | 2,479.63 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 3,695.11 | 3,543.24 |
| | | | 2XX Personal Services - Employee Benefits | 554.46 | 575.20 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 3XX Purchased Professional and Technical Services | 247.50 | 0.00 |
| | | | 4XX Purchased Property Services | 300.00 | 1,080.00 |
| | | | 6XX Supplies and Materials | 57.96 | 178.28 |
| | | | 7XX Property and Equipment Acquisition | 3,540.00 | 0.00 |
| | 27XX Student Transportation Services | | | | |
| | | | 1XX Personal Services - Salaries | 65,079.43 | 61,982.89 |
| | | | 2XX Personal Services - Employee Benefits | 6,957.54 | 8,779.72 |
| | | | 3XX Purchased Professional and Technical Services | 5,890.48 | 2,923.21 |
| | | | 4XX Purchased Property Services | 18,924.65 | 11,125.09 |
| | | | 5XX Other Purchased Services | 6,130.24 | 5,901.51 |
| | | | 6XX Supplies and Materials | 17,698.96 | 26,137.60 |
| | | | 810 Dues and Fees | 186.00 | 113.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 147,027.42 | 140,169.80 |



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Schedule Of Changes Worksheet

Fund Code 10

| | | |
|---|------------|-----|
| Beginning Fund Balance | 80,190.13 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 142,275.10 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 140,169.80 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 7,424.19 Less Last Year 7,285.46 (4b) | 138.73 | |
| | 138.73 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 82,434.16 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | | Fund Code 11 |
|---|--------------------------------------|------------|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value | |
| | 1110 District Tax Levy | 7,887.91 | 27,777.57 | |
| | 1190 Penalties and Interest on Taxes | 53.29 | 195.79 | |
| | 1510 Interest Earnings | 709.28 | 455.62 | |
| | 3460 Montana Oil and Gas Tax | 13.75 | 10.67 | |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 8,664.23 | 28,439.65 | |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 11 |
|---|---|---|--|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 40,000.00 |
| 261 | 998 School Safety Transfers to Building Reserve Fund | | | | |
| | 61XX Operating Transfers to Other Funds | | | | |
| | | 911 School Safety Transfer to Building Reserve Fund | | 112,937.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 112,937.00 | 40,000.00 |

| Schedule Of Changes Worksheet | | | | | Fund Code 11 |
|--|-----------|------|----------------|-----------|---------------|
| Beginning Fund Balance | | | | | 52,805.73 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 28,439.65 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 40,000.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 41,245.38 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--------------------------------------|---------------|---------------|
| | 1110 District Tax Levy | 7.19 | 78.81 |
| | 1190 Penalties and Interest on Taxes | 0.53 | 0.38 |
| | 1510 Interest Earnings | 95.58 | 115.02 |
| | 3460 Montana Oil and Gas Tax | 2.75 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 106.05 | 194.21 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|------------------------------|--------|---------------|-----------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 5XX Other Purchased Services | | 200.00 | 0.00 |
| | 280 Special Education - Local and State | | | | |
| | 21XX Support Services - Students | | | | |
| | | 5XX Other Purchased Services | | 0.00 | 2,120.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 200.00 | 2,120.00 |

Schedule Of Changes Worksheet Fund Code 13

| | | |
|---|-----------|-----|
| Beginning Fund Balance | 18,629.57 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 194.21 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 2,120.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 16,703.78 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 14 |
|--|-------------------------------------|-------------------|-------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 130.08 | 220.51 |
| | 2240 County Retirement Distribution | 364,020.00 | 269,730.89 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 364,150.08 | 269,951.40 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|---|---------|---|---|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 176,931.98 | 189,593.79 | |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 11,190.12 | 11,524.94 | |
| | | 222X | Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 12,712.82 | 12,195.07 | |
| | | 23XX | Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 10,051.53 | 10,213.91 | |
| | | 24XX | Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 37,089.41 | 19,894.80 | |
| | | 25XX | Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,480.92 | 2,600.67 | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 17,555.48 | 15,757.11 | |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 9,608.37 | 8,686.95 | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 31,578.43 | 31,104.95 | |
| | 710 | School Sponsored Extracurricular Activities | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 475.15 | 500.81 | |
| | 720 | School Sponsored Athletics | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 715.52 | 645.99 | |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,972.17 | 5,326.86 | |
| | 910 | Food Services | | | | |
| | | 31XX | Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 14,812.50 | 12,263.83 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 330,174.40 | 320,309.68 | |



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Schedule Of Changes Worksheet

Fund Code 14

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 50,358.28 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 269,951.40 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 320,309.68 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 0.00 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 15 |
|--|--|-------------------|
| PRC | Revenue | 2016 Value |
| 102 District Flex Plan | | |
| 1900 | Other Revenue from Local Sources | 946.14 |
| 113 CSPD MINI GRANT | | |
| 3290 | State - Other State Grants | 3,027.05 |
| 137 Safe Route to Schools | | |
| 1900 | Other Revenue from Local Sources | 1,400.00 |
| 255 Title II Part A | | |
| 4300 | Title II, Part A, Teacher & Principal Training & Recruiting Fund | 36,051.00 |
| 271 Title IV, Part B, 21st Century | | |
| 4340 | Title IV, Part B, 21st Century Community Learning Centers | 51,311.00 |
| 326 Title I Improving Basic Programs | | |
| 4200 | Title I, Part A, Improving Basic Programs | 118,273.00 |
| 429 EL Math and Science | | |
| 1900 | Other Revenue from Local Sources | 500.00 |
| 515 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | | |
| 4120 | Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 5,931.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>217,439.19</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|--|----------|------------------------------|------------|-----------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 102 District Flex Plan | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 161.19 |
| | | | 810 Dues and Fees | | 900.00 |
| | | | 102 Subtotal | | <u>1,061.19</u> |
| 113 CSPD MINI GRANT | | | | | |
| | 329 State Miscellaneous Grants | | | | |
| | 1XXX Instruction | | | | |
| | | | 5XX Other Purchased Services | | 3,027.25 |
| | | | 113 Subtotal | | <u>3,027.25</u> |
| 137 Safe Route to Schools | | | | | |
| | 329 State Miscellaneous Grants | | | | |
| | 21XX Support Services - Students | | | | |
| | | | 6XX Supplies and Materials | | 1,700.00 |
| | | | 137 Subtotal | | <u>1,700.00</u> |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|----------------------------------|--|---|------------|-------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 255 | Title II Part A | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | | 26,599.00 |
| | 430 | Title II, Part A, Teacher & Principal Training & Recruiting Fund | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | | 8,394.04 |
| | | 3XX | Purchased Professional and Technical Services | | 832.96 |
| | | 5XX | Other Purchased Services | | 225.00 |
| | | 255 Subtotal | | | 36,051.00 |
| 271 | Title IV, Part B, 21st Century | | | | |
| | 434 | Title IV, Part B, 21st Century Community Learning Centers | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | | 14,694.27 |
| | | 2XX | Personal Services - Employee Benefits | | 2,335.05 |
| | | 3XX | Purchased Professional and Technical Services | | 535.00 |
| | | 5XX | Other Purchased Services | | 1,516.28 |
| | | 6XX | Supplies and Materials | | 9,189.00 |
| | 21XX | Support Services - Students | | | |
| | | 1XX | Personal Services - Salaries | | 1,800.00 |
| | | 2XX | Personal Services - Employee Benefits | | 299.21 |
| | | 5XX | Other Purchased Services | | 157.00 |
| | 221X | Improvement of Instruction Services | | | |
| | | 1XX | Personal Services - Salaries | | 17,630.50 |
| | | 2XX | Personal Services - Employee Benefits | | 2,742.35 |
| | | 5XX | Other Purchased Services | | 412.34 |
| | | 271 Subtotal | | | 51,311.00 |
| 326 | Title I Improving Basic Programs | | | | |
| | 420 | Title I, Part A, Improving Basic Programs | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | | 94,655.55 |
| | | 2XX | Personal Services - Employee Benefits | | 15,702.82 |
| | | 5XX | Other Purchased Services | | 6,100.00 |
| | | 6XX | Supplies and Materials | | 1,814.63 |
| | | 326 Subtotal | | | 118,273.00 |
| 429 | EL Math and Science | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | 1XXX | Instruction | | | |
| | | 6XX | Supplies and Materials | | 570.53 |
| | | 429 Subtotal | | | 570.53 |



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|--|---|------------|-------------------|
| 515 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | | | | |
| | 412 | Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | | 2,756.90 |
| | | | 5XX Other Purchased Services | | 664.14 |
| | | | 6XX Supplies and Materials | | 2,509.96 |
| | | | 515 Subtotal | | 5,931.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 217,924.97 |

Schedule Of Changes Worksheet Fund Code 15

| | | | | | | |
|--|----------|----------------|----------|------|------------|-----|
| Beginning Fund Balance | | | | | 84,980.55 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 217,439.19 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 217,924.97 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 4,062.01 | Less Last Year | 4,498.90 | (4b) | -436.89 | |
| | | | | | -436.89 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 84,057.88 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|-------------------|-------------------|----------------|
| 102 District Flex Plan | 946.14 | 1,061.19 | -115.05 |
| 113 CSPD MINI GRANT | 3,027.05 | 3,027.25 | -0.20 |
| 137 Safe Route to Schools | 1,400.00 | 1,700.00 | -300.00 |
| 255 Title II Part A | 36,051.00 | 36,051.00 | 0.00 |
| 271 Title IV, Part B, 21st Century | 51,311.00 | 51,311.00 | 0.00 |
| 326 Title I Improving Basic Programs | 118,273.00 | 118,273.00 | 0.00 |
| 429 EL Math and Science | 500.00 | 570.53 | -70.53 |
| 515 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 5,931.00 | 5,931.00 | 0.00 |
| Total | 217,439.19 | 217,924.97 | -485.78 |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

| PRC | Revenue | 2015 Value | 2016 Value |
|---|------------------------|------------|------------|
| | 1510 Interest Earnings | 3.54 | 4.84 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 3.54 | 4.84 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|---|---------|----------|--------|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 0.00 |

Schedule Of Changes Worksheet Fund Code 20

| | | |
|---|--------|-----|
| Beginning Fund Balance | 727.79 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 4.84 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 732.63 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 21 |
|---|-----------------------------------|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 165.08 | 251.06 |
| | 9710 Residual Equity Transfers In | 1,915.15 | 3,913.69 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 2,080.23 | 4,164.75 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 21 | |
|---|---------|---|---|---------------------------------------|--------------|-----------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 1XX | Personal Services - Salaries | 0.00 | 13,129.10 |
| | | | 2XX | Personal Services - Employee Benefits | 0.00 | 894.18 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 14,023.28 | |

| Schedule Of Changes Worksheet | | | | | | Fund Code 21 |
|--|-----------|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | | 33,971.90 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 4,164.75 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 14,023.28 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 24,113.37 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------------------|------------------|------------------|
| | 1110 District Tax Levy | 49,709.52 | 41,312.42 |
| | 1190 Penalties and Interest on Taxes | 125.26 | 124.65 |
| | 1510 Interest Earnings | 27.97 | 8.15 |
| | 1900 Other Revenue from Local Sources | 300.00 | 0.00 |
| | 3281 State Technology Aid | 2,115.99 | 2,093.31 |
| | 3460 Montana Oil and Gas Tax | 185.33 | 69.66 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>52,464.07</u> | <u>43,608.19</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|------------------|---|------------------|------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 3XX Purchased Professional and Technical Services | 1,118.37 | 4,509.83 |
| | | | 5XX Other Purchased Services | 747.60 | 0.00 |
| | | | 6XX Supplies and Materials | 50,249.72 | 38,473.41 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>52,115.69</u> | <u>42,983.24</u> |

Schedule Of Changes Worksheet Fund Code 28

| | | | | | | |
|--|--------|----------------|-----------|------|------------|-----|
| Beginning Fund Balance | | | | | 18,098.83 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 43,608.19 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 42,983.24 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 393.70 | Less Last Year | 18,723.78 | (4b) | -18,330.08 | |
| | | | | | -18,330.08 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 393.70 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 29 |
|---|--|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 182.11 | 368.79 |
| | 3445 State Combined Fund School Block Grant | 20,355.94 | 0.00 |
| | 3447 SB96 Combined Block Grant Reimbursement | 5,584.85 | 0.00 |
| | 3460 Montana Oil and Gas Tax | 13,327.48 | 3,040.68 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 39,450.38 | 3,409.47 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 29 | |
|---|---------|---|---|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 5XX Other Purchased Services | 0.00 | 654.03 | |
| | | | 6XX Supplies and Materials | 35.11 | 979.90 | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 3,095.77 | |
| | | | 4XX Purchased Property Services | 0.00 | 160.98 | |
| | | 4XXX | Facilities Acquisition and Construction Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 5,800.00 | |
| | | | 6XX Supplies and Materials | 0.00 | 625.52 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 35.11 | 11,316.20 | |

| Schedule Of Changes Worksheet | | | Fund Code 29 |
|--|----------|----------------|---------------|
| Beginning Fund Balance | | | 55,714.27 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | 3,409.47 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | 11,316.20 (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | Less Last Year | 0.00 (4a) |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 6,454.03 | Less Last Year | 0.00 (4b) |
| | | | 6,454.03 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | 54,261.57 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--------------------------------------|-------------------|-------------------|
| | 1110 District Tax Levy | 274,002.51 | 211,326.59 |
| | 1190 Penalties and Interest on Taxes | 755.96 | 705.55 |
| | 1510 Interest Earnings | 505.74 | 564.67 |
| | 3120 State Guaranteed Tax Base Aid | 11,915.70 | 7,072.85 |
| | 3460 Montana Oil and Gas Tax | 1,120.93 | 382.37 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 288,300.84 | 220,052.03 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|---|--|-------------------|-------------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 51XX | General Obligation Bonds, Special Assessments and Interest | | |
| | | | 840 Principal On Debt | 240,000.00 | 210,580.90 |
| | | | 850 Interest on Debt | 42,875.02 | 38,075.02 |
| | | | 860 Agent Fees/Issuance Costs | 300.00 | 300.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 283,175.02 | 248,955.92 |

Schedule Of Changes Worksheet Fund Code 50

| | | |
|---|------------|-----|
| Beginning Fund Balance | 28,903.89 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 220,052.03 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 248,955.92 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 0.00 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------------------|-----------------|-----------------|
| | 1510 Interest Earnings | 30.78 | 70.74 |
| | 1900 Other Revenue from Local Sources | 2,025.56 | 5,798.92 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>2,056.34</u> | <u>5,869.66</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|----------|--------|-----------------|-------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | 4XX Purchased Property Services | | | 2,500.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>2,500.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

Fund Code 60

| | | |
|--|-----------|------|
| Beginning Fund Balance | 6,795.98 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,869.66 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 12,665.64 | (5) |

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 82 |
|--|--|-------------------|-------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 857.35 | 1,476.50 |
| | 1950 Services Provided Other School Districts or Coops | 23,914.60 | 18,714.88 |
| | 5700 Resources Transferred from Other School Districts or Cooperatives | 235,840.00 | 229,606.32 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 260,611.95 | 249,797.70 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 82 |
|---|------------------------|---|---|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 570 | GTCC INTERLOCAL DUES | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | 21XX | Support Services - Students | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 2,700.00 |
| | 221X | Improvement of Instruction Services | | | |
| | | 1XX | Personal Services - Salaries | 103,669.05 | 102,858.66 |
| | | 2XX | Personal Services - Employee Benefits | 31,263.61 | 37,531.75 |
| | | 3XX | Purchased Professional and Technical Services | 185.00 | 0.00 |
| | | 5XX | Other Purchased Services | 6,432.40 | 5,786.56 |
| | | 6XX | Supplies and Materials | 5,405.35 | 1,402.47 |
| | | 8XX | Other Expenditures | 0.00 | 587.00 |
| 580 | GTCC Professional dues | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | 221X | Improvement of Instruction Services | | | |
| | | 1XX | Personal Services - Salaries | 2,250.00 | 4,500.00 |
| | | 2XX | Personal Services - Employee Benefits | 5,023.14 | 4,407.47 |
| | | 3XX | Purchased Professional and Technical Services | 45,081.72 | 28,477.45 |
| | | 5XX | Other Purchased Services | 57,706.91 | 26,613.96 |
| | | 6XX | Supplies and Materials | 7,544.01 | 9,751.27 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 264,561.19 | 224,616.59 |



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Schedule Of Changes Worksheet

Fund Code 82

| | | |
|---|------------|-----|
| Beginning Fund Balance | 202,494.21 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 249,797.70 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 224,616.59 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 227,675.32 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------------------|-----------------|-----------------|
| | 1XXX Revenues from Student Activities | 7,037.83 | 5,914.75 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>7,037.83</u> | <u>5,914.75</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|--|-----------------------------|-----------------|-----------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 6,638.11 | 5,509.77 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>6,638.11</u> | <u>5,509.77</u> |

Schedule Of Changes Worksheet

Fund Code 84

| | | |
|--|-----------|------|
| Beginning Fund Balance | 15,611.90 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,914.75 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 5,509.77 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 16,016.88 | (5) |

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Detail Expenditure

| Fund | Account | Description | 2015 Value | 2016 Value |
|-------------|----------------|---|-------------------|-------------------|
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 73,745.16 | 42,987.88 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 1,098,969.03 | 1,104,502.92 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 7,866.21 | 8,229.66 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 79,642.80 | 77,217.49 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 0.00 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 20,000.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 0.00 | 0.00 |
| XX | XXX 4XXX 73X | Major Equipment-New | 112,937.00 | 0.00 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 0.00 | 10,000.00 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 200.00 | 2,120.00 |



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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 48,686.40 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 48,686.40 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 16,228.80 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 70,108.41 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 238,929.17 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0910-95689222

51 Toole County

0910 Shelby Elem

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|----------|---------|---------|---------|
| 280 | 1XXX | 1XX | 194,436.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 8,818.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 1,481.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 2,120.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 32,072.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 236,809.17 | 2,120.00 | 0.00 | 0.00 | 0.00 |

238,929.17

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0910-95689222

51 Toole County

0910 Shelby Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| Governmental | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land Improvements | 212,135.73 | 0.00 | 0.00 | 4,733.00 | 207,402.73 |
| Buildings | 4,687,367.10 | 0.00 | 0.00 | 0.00 | 4,687,367.10 |
| Machinery and Equipment | 769,584.94 | 0.00 | 21,315.00 | 0.00 | 790,899.94 |
| Totals at Historical Cost | 5,669,087.77 | 0.00 | 21,315.00 | 4,733.00 | 5,685,669.77 |
| Depreciation | | | | | |
| Improvement Accum | 112,204.71 | 0.00 | 0.00 | 0.00 | 112,204.71 |
| Building Accum | 1,141,011.51 | 0.00 | 0.00 | 0.00 | 1,141,011.51 |
| Machinery and Equipment Accum | 443,618.07 | 0.00 | 0.00 | 0.00 | 443,618.07 |
| Total Accumulated Depreciation | 1,696,834.29 | 0.00 | 0.00 | 0.00 | 1,696,834.29 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 3,972,253.48 | 0.00 | 21,315.00 | 4,733.00 | 3,988,835.48 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

| Depreciation by Function for FY2016 | Governmental Activities | Business-Type Activities | Adjustments |
|--|------------------------------------|-------------------------------------|--------------------|
| Instruction (1XXX) | 101,473.71 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 32,900.54 | 0.00 | 0.00 |
| Transportation (27XX) | 37,319.86 | 0.00 | 0.00 |
| Food Service (31XX) | 256.67 | 0.00 | 0.00 |
| Extracurricular (34XX, 35XX) | 575.50 | 0.00 | 0.00 |
| Total Depreciation for FY2016 | 172,526.28 | 0.00 | 0.00 |

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0910-95689222

51 Toole County

0910 Shelby Elem

Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2015 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2016) [a+b-c-d] | (f) Current Portion Due FY2017 | (g) Long-Term Portion Due FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 225,214.16 | 0.00 | 0.00 | 71,033.77 | 154,180.39 | 0.00 | 154,180.39 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 225,214.16 | 0.00 | 0.00 | 71,033.77 | 154,180.39 | 0.00 | 154,180.39 |
| Bond(s) | | | | | | | |
| 11/20/2013 | 1,835,000.00 | 0.00 | 245,000.00 | 0.00 | 1,590,000.00 | 250,000.00 | 1,340,000.00 |
| Total Governmental Activity | | | | | | | |
| Bond Long-Term Liabilities | 1,835,000.00 | 0.00 | 245,000.00 | 0.00 | 1,590,000.00 | 250,000.00 | 1,340,000.00 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0910-95689222

51 Toole County

0910 Shelby Elem

Net Pension Liability FY2016

| | Beginning Balance | Additions | Reductions | Ending Balance |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 391,495.38 | 65,095.02 | 0.00 | 456,590.40 |
| Net Pension - TRS | 1,927,285.20 | 440,204.12 | 0.00 | 2,367,489.32 |